

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11  
:  
LEHMAN BROTHERS HOLDINGS INC., et al., : Case No. 08-13555 (JMP)  
:  
Debtors. : (Jointly Administered)  
:  
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DECLARATION OF ROBERT S. GOODMAN IN SUPPORT  
OF THE MOTION FOR SUBSTITUTION OF COUNSEL

I, Robert S. Goodman, declare that:

1. I am a member of Mound Cotton Wollan & Greengrass and am duly admitted to the bars of the State of New York and this Court.

2. I submit this Declaration in support of the motion of Symphony Asset Management LLC, acting on behalf of Adagio Fund ("Adagio") to substitute Mound Cotton Wollan & Greengrass as counsel and attorney of record for Symphony Asset Management LLC, acting on behalf of Adagio in the above-captioned proceedings.

3. Symphony Asset Management LLC, acting on behalf of Adagio, requested and consents to the substitution of counsel described above in paragraph 2.

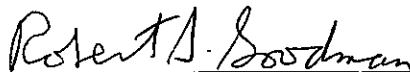
4. Together with this Declaration, I submit a Notice of Substitution of Counsel (attached hereto as Exhibit A), signed on behalf of Mound Cotton Wollan & Greengrass, White & Case LLP, and Symphony Asset Management LLC, acting on behalf of Adagio.

5. I also submit herewith a proposed order (attached as Exhibit B) approving the substitution of Mound Cotton Wollan & Greengrass as counsel and attorney of record in the above-captioned proceedings for Symphony Asset Management LLC, acting on behalf of Adagio.

6. The proposed substitution of counsel will not delay resolution of the above-captioned proceedings, nor will it prejudice any party or parties thereto.

7. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York  
August 19, 2011

  
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Robert S. Goodman